

Maine Revised Statutes
Title 36: TAXATION
Chapter 459: SPECIAL FUEL TAX ACT

§3206. LICENSES; USERS

It is unlawful for any user to use or consume any special fuel within this State, unless that user is the holder of an uncanceled license issued by the State Tax Assessor. To produce that license, every user shall file with the State Tax Assessor an application in such form as the State Tax Assessor may prescribe, setting forth the name and address of the user. Any unlicensed user who purchases a fuel use identification decal, as required by Title 29-A, section 525, must be registered by the State Tax Assessor and subject to this chapter and chapter 461. [1995, c. 65, Pt. A, §147 (AMD); 1995, c. 65, Pt. A, §153 (AFF); 1995, c. 65, Pt. C, §15 (AFF).]

In the event that any application for a license to use special fuel as a user in this State shall be filed by any person whose license shall at any time theretofore have been canceled for cause by the State Tax Assessor, or in the case the State Tax Assessor shall be of the opinion that the application is not filed in good faith or that the application is filed by some person as a subterfuge for the real person in interest whose license or registration shall theretofore have been canceled for cause by the State Tax Assessor or in the case where the taxpayer failed to appear in court for any violation of this chapter, then and in any of those events the State Tax Assessor, after a hearing of which the applicant shall have been given 5 days' notice in writing and in which the applicant shall have the right to appear in person or by counsel and present testimony, shall have the right and authority to refuse to issue to the person a license certificate in this State. [1983, c. 94, Pt. D, §6 (NEW).]

The application in proper form having been accepted for filing, and the other conditions and requirements of this section having been complied with, the State Tax Assessor shall issue to that user a license certificate and the license shall remain in full force and effect until canceled as provided in this chapter. [1983, c. 94, Pt. D, §6 (NEW).]

The license certificate so issued by the State Tax Assessor shall not be assignable and shall be valid only for the user in whose name issued. [1983, c. 94, Pt. D, §6 (NEW).]

SECTION HISTORY

1983, c. 94, §§D6,9 (NEW). 1985, c. 127, §1 (AMD). 1995, c. 65, §A147 (AMD). 1995, c. 65, §§A153,C15 (AFF).

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